# Completing the Financial Report for School Nutrition Programs

School Year 2016-17



Connecticut State Department of Education
Bureau of Health/Nutrition, Family Services and Adult Education
25 Industrial Park Road
Middletown, CT 06457

**Revised November 2016** 

## **Completing the Financial Report for School Nutrition Programs**

**Connecticut State Department of Education ● Revised November 2016** 

www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/financialrep.pdf

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## **OVERVIEW**

This guide applies only to sponsors of the National School Lunch Program (NSLP) (including the Afterschool Snack Program (ASP)), School Breakfast Program (SBP), and Special Milk Program (SMP). The U.S. Department of Agriculture (USDA) regulations require the Connecticut State Department of Education (CSDE) to review the net cash resources of Child Nutrition Programs to confirm nonprofit status. To ensure that program income and expenditures fall within the allowable three months operating costs, all sponsors (including residential child care institutions) must provide their program income and expenditures for school year 2015-16 (July 1, 2015 through June 30, 2016).

The financial report must be submitted to the CSDE by **November 30, 2016**, using the CSDE's Online Application and Claiming System for Child Nutrition Programs (CNP System). This online financial report replaces the CSDE's *Annual Revenue and Cost Expenditure Report*.

For questions regarding this information, please contact the school nutrition programs staff in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education.

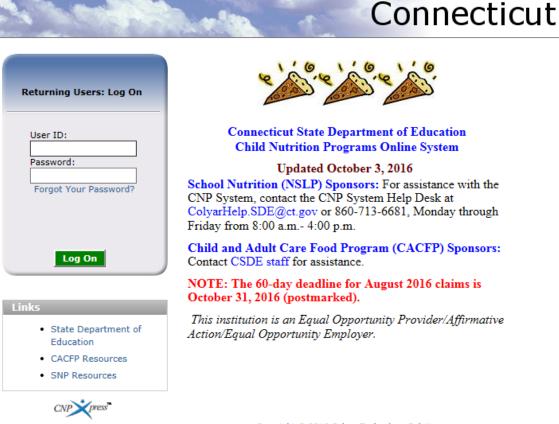
| CSDE School Nutrition Programs Staff  |   |  |  |  |  |
|---|---|--|--|--|--|
| County  | Consultant  |  |  |  |  |
| <ul> <li>Fairfield County (Includes Region 9)</li> <li>Litchfield County (Includes Regions 1, 6, 7, 12 and 14)</li> </ul>   | Fionnuala Brown<br>fionnuala.brown@ct.gov<br>860-807-2129 |  |  |  |  |
| Hartford County (Includes Region 10)  | Teri Dandeneau<br>teri.dandeneau@ct.gov<br>860-807-2079   |  |  |  |  |
| <ul> <li>Middlesex County (Includes Regions 4, 13 and 17)</li> <li>Tolland County (Includes Regions 8 and 19)</li> <li>Windham County (Includes Region 11)</li> </ul> | Susan Alston<br>susan.alston@ct.gov<br>860-807-2081       |  |  |  |  |
| New Haven County (Includes Regions 5, 15 and 16)  | Jackie Schipke<br>jackie.schipke@ct.gov<br>860-807-2123   |  |  |  |  |
| New London County   | Kelly Mero<br>kelly.mero@ct.gov<br>860-807-2073           |  |  |  |  |
|   |   |  |  |  |  |

Connecticut State Department of Education Bureau of Health/Nutrition, Family Services and Adult Education 25 Industrial Park Road, Middletown, CT 06457

For more information, visit the CSDE's School Nutrition Programs Web page.

## **STEPS**

- 1. Gather all of the financial data needed to complete the financial form. Step 8 shows a screen shot of the form. **Note:** You will have **one** opportunity to enter the data.
- 2. Access the CSDE's Online Application and Claiming System for Child Nutrition Programs (CNP System) at https://ct.cnpus.com/prod/Splash.aspx.



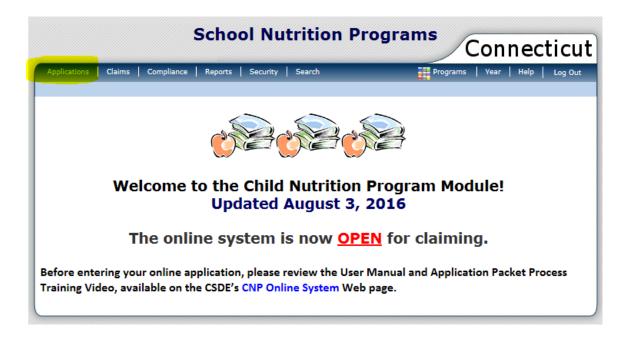
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3. Log in with your User ID and Password.

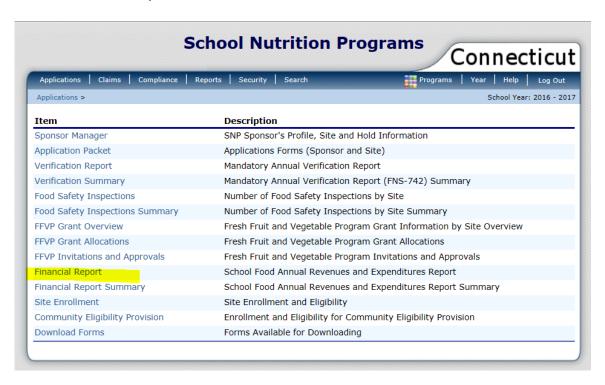
4. Click on **School Nutrition Programs**.



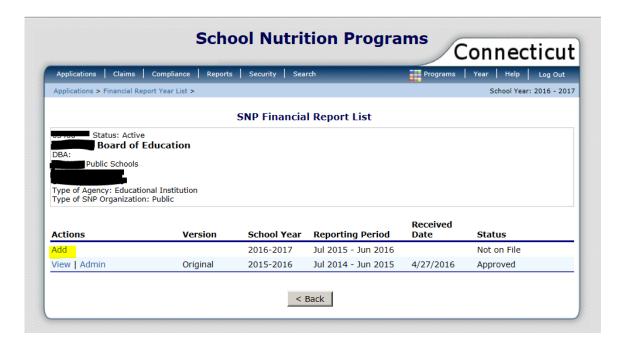
5. Click on Applications.



6. Click on Financial Report.



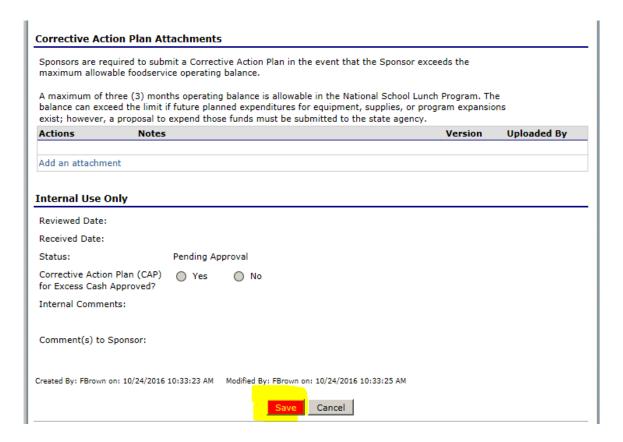
7. Click Add. Note: Do not click Add until all financial data is available to enter.



8. Enter the appropriate amount into each field. For information on each category, see "Category Description for Revenues and Expenditures" on pages 9-10. When complete, check the certification box at the bottom of the page.

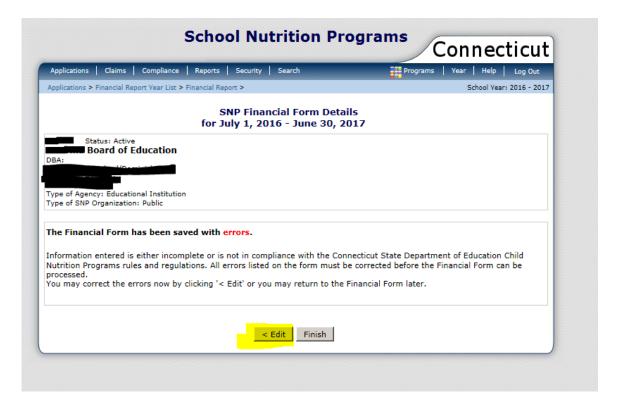
|      | SNP Financial Fo<br>for July 1, 2016 - Ju  |  |
|------|--|--|
| BA:  | Status: Active<br>Board of Education   |  |
|      |  |  |
|      | f Agency: Educational Institution<br>f SNP Organization: Public  |  |
| pe o | TOTE OIGNIZATION FAUNC   |  |
| EVE  | NUES AND EXPENDITURES  |  |
| . R  | Levenue for Reporting Period   |  |
| a.   | Cash From Daily Sales  | \$   |
| b.   | Other Local Revenue  | \$   |
| c.   | BOE Subsidies to Food Services Dept.   | \$   |
| d.   | Total Revenue  | \$0.00   |
| E    | xpenditure for Reporting Period  |  |
| a.   | Purchased Food Used  | \$   |
| b.   | Direct Labor   | \$   |
| C.   | Employee Benefits  | \$   |
| d.   | Purchased Services   | \$   |
| e.   | Equipment Purchase   | \$   |
| f.   | Supplies / Miscellaneous   | \$   |
| g.   | BOE Subsidies  | s  |
| h.   | Total Costs  | \$0.00   |
| C    | Computed Operating Position  |  |
| a.   | Ending Cash Balance  | \$   |
| b.   | Accounts Receivable  | \$   |
| c.   | Value of Inventories on Hand   | s  |
| d.   | Total 3A + 3B + 3C   | \$0.00   |
| e.   | Minus Accounts Payable   | \$   |
| f.   | Computed Operating Position (3D-3E)  | \$0.00   |
| g.   | Number of Operating Months   |  |
| h.   | Three Month Average Operating Cost (2H/3G)*3   | \$0.00   |
| i.   | Excess Balance (3F-3H)   | \$0.00   |
| (    | I certify that the information supplied above is correct available to support this report. I understand that this receipt of federal funds and that deliberate misrepressunder applicable state and federal statues. | is information is being given in connection with the |

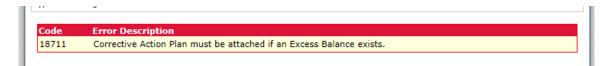
9. After entering all data, click **SAVE** at the bottom of the page. This prompts the form to complete the calculations and the designated fields will populate automatically.



**Note:** If a positive amount appears in field 3i (Excess Balance), an **error message** will appear because the sponsor exceeds the allowable three months operating cost. A corrective action plan is required.

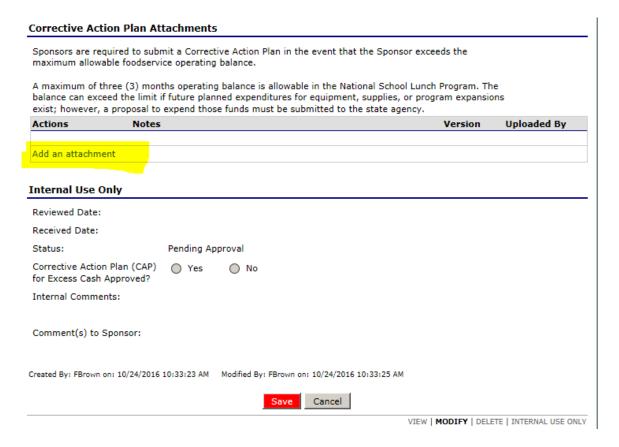
Click **Edit** and review the error message.





If assistance is required with errors that are **not** Code 18711, contact your **school nutrition programs county consultant**.

If the error message indicates an excess balance exists, click **Add an Attachment** to upload your specific corrective action plan.



## **CATEGORY DESCRIPTIONS FOR REVENUES AND EXPENDITURES (STEP 7)**

#### 1. Revenue for Reporting Period

- a. **Cash from Daily Sales:** Includes the total amount of money that cashiers receive for paying students, adult meals, and a la carte sales (foods and beverages sold separately from reimbursable meals).
- b. Other Local Revenue: Cash received from catering and other local sources such as interest income on bank accounts. Do not include state matching funds and federal reimbursements.
- c. **BOE Subsidies:** Money that the board of education provides to subsidize the school food service program, such as the food service director's salary, health benefits, and equipment purchases. This also includes any in-kind services (services provided by the BOE but not charged to the school food service account), such as maintenance, electricity, gas, and telephone.
- d. Total Revenue: The CNP System calculates this amount automatically (a + b + c).

#### 2. Expenditures for Reporting Period

- a. **Purchased Food Used:** The total cost of all foods and beverages used, including government commodities at the storage and processing rate.
- Direct Labor: Include all food service employee salaries such as food service director, secretary, managers, cooks, general workers, cashiers, truck drivers, and any other food service employees.
- c. Employee Benefits: Includes all fringe benefits such as FICA, workers' compensation, health insurance, sick leave, uniforms, and physicals.
- d. **Purchased Services:** Includes all purchased services such as food service management fees, armored services, and exterminators.
- e. **Equipment Purchased:** Includes all equipment purchases including capital purchases and smaller items intended for long term use such as tables and chairs.
- f. Supplies/Miscellaneous: The total cost of all supplies used, such as paper, cleaning, expendable equipment under \$500, and delivery charges for government commodities.
- g. **BOE Subsidies:** Include the cost of BOE subsidies to reflect the cost of operating your program. This figure should equal the BOE subsidy amount listed in 1c of section 1, "Revenue for Reporting Period." **Note:** Do **not** include this figure in other expense areas.
- h. **Total Costs:** The CNP System calculates this amount automatically (a + b + c + d + e + f + g).

#### 3. Computed Operating Position

- a. Ending Cash Balance: The cash balance in the bank as of June 30, 2016, including checking, savings (all forms), petty cash, and posted interest.
- b. Accounts Receivable: Includes all payments due, such as federal reimbursements and money owed from students and adults.
- c. Value of Inventories on Hand: Ending inventory as of June 30, 2016, of purchased food, government commodities (at the storage and processing rate), and supplies.
- d. Total 3A + 3B + 3C: The CNP System calculates this amount automatically (a + b + c).
- e. Accounts Payable: Any unpaid bills after June 30, 2016.
- f. **Computed Operating Position (3D-3E):** The CNP System calculates this amount automatically.
- g. **Number of Operating Months:** Record the number of months the Child Nutrition Program operated. Partial months count as a month. Include summer months if the sponsor is operating the seamless summer option (SSO) of the NSLP, an extended school year, or an official required academic summer school program.
- h. Three Month Average Operating Cost (2H/3G\*3): The CNP System calculates this amount automatically.
- i. Excess Balance (3F-3H): This amount calculates automatically. Note: If an amount appears in this field, the sponsor exceeds the allowable three months operatin cost and a corrective action plan is required. Click **Add an Attachment** to upload your specific corrective action plan.

